

AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application;

--1. (Currently Amended) An audio processing apparatus comprising:

converting means for converting n-channel (where n is a positive integral number:  $n \geq 1$ ) audio signals supplied from at least one signal source into two-channel output signals;

a pair of left and right correcting filter means to which a pair of two-channel left and right signals converted by said converting means [[is]] are respectively supplied, said left and right correcting filter means correcting a difference of a sense of hearing due to a difference between right and left characteristics of a headphone, wherein an inverse transfer characteristic of the right channel is superimposed as impulse response data on a time area of the right correcting filter means and an inverse transfer characteristic of the left channel is superimposed as impulse response data on a time area of the left correcting filter means; and

an output section connected to outputs of said pair of left and right correcting filter means for supplying a pair of output signals respectively to right and left speaker units of the headphone.

--2. (Currently Amended) The audio processing apparatus according to claim 1, wherein ~~two pairs sets of left and right~~ correcting filter means are provided, and correcting characteristics of one ~~pair~~ set of said ~~two pairs~~ left and right of correcting filter means are set differently than the other ~~pair~~ set of said ~~two pairs of~~ left and right correcting filter means.

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--3. (Currently Amended) The audio processing apparatus according to claim 2, wherein:

output signals corrected by the one ~~pair~~ set of left and right correcting filter means ~~in~~ of said ~~two pairs of~~ correcting filter means are supplied from a first output section to a first headphone, and

output signals corrected by the other ~~pair~~ set of said two pairs left and right of correcting filter means are supplied from a second output section to a second headphone.

--4. (Currently Amended) The audio processing apparatus according to claim 1, wherein outputs selected from outputs of said ~~two pairs sets of left and right~~ correcting filter means are supplied to said output section.

61  
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--5. - 7. (Cancelled)

--8. (Previously Presented) The audio processing apparatus according to claim 1, wherein the at least one signal source is composed of five positions: left front; right front; center front; left rear; and right rear.